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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. **1696**

04/04/2013 Authored by Erickson, R.,  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; sales and use; exempting certain payments to utility  
1.3 cooperatives; amending Minnesota Statutes 2012, section 297A.67, by adding a  
1.4 subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2012, section 297A.67, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 33. **Customer charges for utility hookup.** Payments made to an electric  
1.9 cooperative by a customer as a contribution in aid of construction, such as a payment to  
1.10 have a line extended to the customer's property, are exempt.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after  
1.12 June 30, 2013.